

UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO

IN RE: :
CARLOS SANTIAGO BAQUERO : CASE NO. 11-00124 (BKT)
NILDA MIRANDA : CHAPTER 13
DEBTORS :
: :
:

OBJECTION TO CLAIM #9 FILED BY THE PUERTO RICO DEPARTMENT OF TREASURY

TO THE HONORABLE COURT;

Here come Debtors Carlos Santiago and Nilda Miranda, represented by the undersigned attorney who state and pray as follows:

1. The Puerto Rico Department of the Treasury filed Claim 9 stating Debtors owe \$1,419.32 on Sales Taxes for January and February 2011.
2. Debtors object to this Claim because Debtors stopped selling goods at their store on December 16, 2010. Debtors moved out of the space where the store was located and handed the keys to the Landlord on December 31, 2010. Enclosed is a letter from Debtor's attorney Allan Peña Rios to Landlords regarding the cancellation of the rental agreement.
3. Debtor filed a Request for Amendment to the Certificate of Commercial Registration for Commercial Locale ("Solicitud...") when Debtor went to file this document at the Treasury Department the clerk would not accept a prior date as the cease of operations. Therefore Debtor had to use the filing date. However, no goods were sold, so the Sales Tax need not be paid.

In San Juan, Puerto Rico this 4th day of August of 2011.

I HEREBY CERTIFY: That on this same date, I electronically filed the foregoing with the Clerk of the Court using CM/ECF System which will send notification of such filing to the parties appearing in said system.

CERTIFICATE OF SERVICE

It is hereby certified that a true and exact copy of this notice has been forwarded on this same date by mail to the parties included in the attached master address list.

/s/ *Joselyn Ramirez, Esq.*
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